

- (2) Destruction of the employer's place of business or business records by fire or other casualty;
- (3) Failure of the Commission to furnish proper forms upon timely application by the employer, by reason of which failure the employer was unable to execute and file the report on or before the due date;
- (4) The inability of the employer or the person in the employer's organization responsible for the preparation and filing of reports to obtain an interview with a representative of the Commission upon a personal visit to the central office or any local office for the purpose of securing information or aid in the proper preparation of the report, which personal interview was attempted to be had within the time during which the report could have been executed and filed as required by law had the information at the time been obtained;
- (5) The entrance of one or more of the owners, officers, partners, or the majority stockholder into the Armed Forces of the United States, or any of its allies, or the United Nations, provided that the entrance was unexpected and is not the annual two weeks training for reserves; and
- (6) Other circumstances where, in the opinion of the Chairman, the Assistant Administrator, or their designees, the imposition of penalties would be inequitable.

In the waiver of any penalty, the burden shall be upon the employer to establish to the satisfaction of the Chairman, the Assistant Administrator, or their designees, that the delinquency for which the penalty was imposed was due to any of the foregoing facts or circumstances. Such waiver shall be valid and binding upon the Commission. ~~No employer shall receive a penalty waiver within 24 months succeeding its last penalty waiver.~~ The reason for any such reduction or waiver shall be made a part of the permanent records of the employing unit to which it applies."

**Sec. 7.** This act is effective upon ratification.

In the General Assembly read three times and ratified this the 20th day of July, 1995.

S.B. 182

## CHAPTER 464

AN ACT TO PROVIDE THAT IF A CANDIDATE DIED BEFORE THE PRIMARY ELECTION, THE ESTATE OF THE CANDIDATE SHALL BE ENTITLED TO A REFUND OF THE FILING FEE.

*The General Assembly of North Carolina enacts:*

**Section 1.** G.S. 163-107(b) reads as rewritten:

"(b) Refund of Fees. -- If any person who has filed a notice of candidacy and paid the filing fee prescribed in subsection (a) of this section, withdraws his notice of candidacy within the period prescribed in G.S. 163-106(e), he shall be entitled to have the fee he paid refunded. If the fee was paid to the State Board of Elections, the chairman of that board shall cause a warrant to be drawn on the Treasurer of the State for the refund payment. If the fee